Haryana Telecom Limited v. Additional Commissioner of Income Tax, Sonepat and others

CWP 4746/2007

CWP 4746/2007 | 2007-08-07

Garnishee notice withdrawn; writ dismissed as infructuous

226(3)

High Court of Punjab and Haryana | Chandigarh | M.M. Kumar | Ajay Kumar Mittal

Assessment years:

01 FACTS OF THE CASE

Haryana Telecom challenged the section 226(3) notice of 20 March 2007. The Court had issued notice of motion and stayed recovery. Counsel for the tax respondents then stated, on instructions, that the challenged notice had been withdrawn.

Source: PDF p.1

02 DISCUSSION BY THE HON'BLE COURT

Withdrawal removed the subject requiring adjudication. The Court did not decide whether the notice was unlawful or determine the underlying demand.

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03 JUDICIAL DECISION

The writ was dismissed as having become infructuous.

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04 OUTCOME / IN WHOSE FAVOUR

The identified recovery notice stood withdrawn according to Revenue’s recorded statement; no judicial quashing, tax deletion or refund was ordered.

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05 EXPERT COMMENTS

Withdrawal explains the formal dismissal — The taxpayer's challenge ended because the Department withdrew the instrument, not because the Court upheld it. Both the withdrawal and the infructuous disposal belong in the outcome. Describing only a taxpayer defeat or only a merits quashing would be misleading.

The earlier stay was procedural history — The order records that recovery had been stayed before the withdrawal. It does not grant a new perpetual stay against every demand. The scope of any future recovery or a later notice cannot be determined from this single-page disposal.

No underlying liability finding should be inferred — The PDF identifies the notice and section but gives no assessment year, demand amount or grounds of challenge. It establishes no exemption or repayment entitlement. The precise notice date and writ docket distinguish the withdrawn instrument from other possible proceedings.

Source: Editorial analysis; source references in the structured comments

SOURCE & VERIFICATION

Punjab and Haryana High Court order; verified source copy

Complete source PDF reviewed: 1 physical pages.

All 1 original pages read and visually inspected; source hash verified. AI-assisted substantive correction.

Open cited source rendition

Source bytes and identity checked; see panel-specific references and disclosed source anomalies.

STATUTORY SCOPE

Sections and disposition are recorded only to the extent stated in this source order.

LATER TREATMENT

Source checked 2026-10-21. Subsequent treatment not independently verified.

AI DISCLOSURE

AI-assisted research checked against the identified source. Extraction, interpretation or omission errors remain possible. Source review does not mean independent approval by a practising professional. Verify every material statement against the complete original judgment.

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